



**Schedule  
TSE**  
Rev. 8-90a  
SF# 49099

**Teacher Summer Employment Claim for Credit  
Part I Tentative Notice of Expected Amount to be Claimed**

For Calendar Year Ending or for Fiscal Year Beginning:		And Ending:		Federal I.D. No.
Name of Taxpayer		Address		Soc. Sec. No. (Sole Proprietor)
City or Town	County	State	ZIP Code	Soc. Sec. No. (Spouse)
<b>Part 1 - To be filed with the Indiana Department of Revenue no later than October 31 of the tax year</b>		Number of eligible teachers employed in qualified positions		▶
Department of Education Qualified Position Certification No.	▶	Amount of wages paid to eligible teachers in qualified positions		▶ \$
Maximum Amount Credit approved by Department of Education	▶ \$	Amount of credit expected to be claimed		▶ \$



**Schedule  
TSE**  
Rev. 8-90a  
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**Teacher Summer Employment Claim for Credit  
Part II To be Attached to the Indiana Tax Return**

For Calendar Year Ending or for Fiscal Year Beginning:		And Ending:		Federal I.D. No.
Name of Taxpayer		Address		Soc. Sec. No. (Sole Proprietor)
City or Town	County	State	ZIP Code	Soc. Sec. No. (Spouse)
<b>Part 2 - To be attached to the Indiana Tax Return when filed</b>		Number of eligible teachers employed in qualified positions		▶
Department of Education Qualified Position Certification No.	▶	Amount of wages paid to eligible teachers in qualified positions		▶ \$
Maximum Amount Credit approved by Department of Education	▶ \$	Amount of credit expected to be claimed		▶ \$



**Schedule  
TSE**  
Rev. 8-90a  
SF# 49099

**Teacher Summer Employment Claim for Credit  
Part III To be Attached to the Indiana Tax Return and  
Forwarded to the Department of Education**

For Calendar Year Ending or for Fiscal Year Beginning:		And Ending:		Federal I.D. No.
Name of Taxpayer		Address		Soc. Sec. No. (Sole Proprietor)
City or Town	County	State	ZIP Code	Soc. Sec. No. (Spouse)
<b>Part 1 - To be filed with the Indiana Department of Revenue no later than October 31 of the tax year</b>		Number of eligible teachers employed in qualified positions		▶
Department of Education Qualified Position Certification No.	▶	Amount of wages paid to eligible teachers in qualified positions		▶ \$
Maximum Amount Credit approved by Department of Education	▶ \$	Amount of credit expected to be claimed		▶ \$

## Schedule TSE Teacher Summer Employment Claim for Credit

Taxpayers who hire math or science teachers during the summer vacation may be able to claim this credit against their gross, adjusted gross, supplemental net income taxes, or financial institution franchise taxes.

The credit for each teacher employed is the lesser of:

1. Fifty percent (50%) of the amount of compensation paid to the teacher by the taxpayer;  
or
2. \$2,500.

The total of all such credits is further limited to the taxpayer's income tax liability after application of other nonrefundable credits. The credit is applied to the taxes in the following order:

1. Gross Income Tax;
2. Adjusted Gross Income Tax; then,
3. Supplemental Net Income Tax; and then
4. Financial Institution Franchise Tax.

The credit is nonrefundable and cannot be carried back or forward to the taxpayer's tax liability in another year.

### Qualifications

To qualify for the credit, a taxpayer must employ during the summer recess, eligible teachers in positions relevant to the teacher's academic training in mathematics or science. The teacher must be certified to teach in one of these subjects during the regular school term by a school corporation. The Department of Education may also designate other subject areas if these subjects experience a shortage of teachers.

An Application for Qualified Position Certificate must be approved by the Department of Education. The Department of Education will also determine the amount of credit the employer may claim because the total of all TSE credits applied for in state fiscal year may not exceed \$500,000.

If, during the school term after the summer vacation, the teacher stops teaching to work for the taxpayer; the credit will not be allowed. The taxpayer must notify the Department of Revenue within thirty (30) days that the teacher has stopped teaching and must pay back to the Department the amount of the previously approved credit.

### Instructions

All information requested must be completed in Parts I, II and III. The name of the taxpayer should be the same as on the taxpayer's tax return. Sole proprietors are to indicate their individual name and social security number. Corporations filing a consolidated return should indicate the name of the designated member of the consolidated group.

Part I is to be sent to the Department of Revenue no later than October 31 of the tax year. The Department of Revenue will then notify the Department of Education of the amount of credit to be claimed so that the total amount of all credits does not exceed the \$500,000 fiscal year total.

Parts II and III are to be attached to the taxpayer's income tax return to verify the amount of credit claimed. Part II will be forwarded to the Department of Education for notification of the actual amount of credit approved by the Department of Revenue.

For additional information, call the Department of Revenue at (317) 232-2240 or the Department of Education at (317) 232-6675.

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